



Illinois Department of Revenue

ST-8 Tire User Fee

(R-7/04)

IBT no.: _____ Liability period: ____/____/____ through ____/____/____

Name: _____
Number and street

Address: _____

City _____ State _____ ZIP _____

REV 01 FORM 090
E S ____/____/____
NS ED CA RC

Do not write above this line.

You must round your figures to whole dollars (see instructions).

Step 1: Figure the net amount due

- | | | |
|---|---|-------|
| 1 Total number of tires sold | 1 | _____ |
| 2 Total number of deductible tires | 2 | _____ |
| 3 Number of tires subject to tire fee
(Subtract Line 2 from Line 1.) | 3 | _____ |
| 4 Gross amount of tire fee collected
(Multiply Line 3 by \$2.50.) | 4 | _____ |
| 5 Collection allowance you keep
(Multiply Line 3 by 10 cents (\$0.10)) | 5 | _____ |
| 6 Prior overpayment
(See instructions.) | 6 | _____ |
| 7 Total subtractions
(Add Lines 5 and 6.) | 7 | _____ |
| 8 Net amount due
(Subtract Line 7 from Line 4.) | 8 | _____ |

Step 2: Figure your penalty and interest

If you filed after the due date, see instructions.

- | | | |
|--|----|-------|
| 9 Penalty | 9 | _____ |
| 10 Interest | 10 | _____ |
| 11 Total penalty and interest
(Add Lines 9 and 10.) | 11 | _____ |

Step 3: Figure your payment due

- | | | |
|--|----|-------|
| 12 Excess tire fee collected
(See instructions.) | 12 | _____ |
| 13 Total tire fee, penalty, and interest
(Add Lines 8, 11, and 12.) | 13 | _____ |
| 14 Credit memorandum
(See instructions.) | 14 | _____ |
| 15 Payment due
(Subtract Line 14 from Line 13.) | 15 | _____ |

Make your check payable to the "Illinois Department of Revenue"

Step 4: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct and complete. The information in this return is taken from the records of the business for which it is filed.

Taxpayer's signature _____	Phone _____	Date ____/____/____
Paid preparer's signature _____	Phone _____	Date ____/____/____

Write the amount you are paying from Line 15 here.

\$ _____

Mail this return and any payment you owe to:

**ATTN TIRE USER FEE
ILLINOIS DEPARTMENT OF REVENUE
SPRINGFIELD IL 62776-0001**



General Information

Must I file Form ST-8?

You must file this return if you sell and deliver new or used tires in Illinois at retail.

What tires are subject to the Tire User Fee?

The Tire User Fee is imposed on new and used tires for vehicles in which persons or property may be transported or drawn upon a highway, as defined in the Illinois Vehicle Code, Section 1-217. The fee also applies to new and used tires for aircraft, special mobile equipment (such as street sweepers, road construction and maintenance machinery), and implements of husbandry (farm wagons and combines).

What tires are excluded from the Tire User Fee and what retail sales are exempt?

Tires excluded from the fee are, generally, those tires that are placed on a vehicle that is not transported or drawn upon a highway, *i.e.*, race cars, fork lifts, all-terrain vehicles, and lawn and garden tractors. Also, reprocessed tires are not subject to the fee. A "reprocessed tire" is a used tire that has been recapped, retreaded, or regrooved **and that has not been placed on a vehicle wheel rim**. However, used tires sold at retail that have not been "reprocessed" are not exempt.

Certain retail sales that are exempt from sales tax may be subject to the Tire User Fee. The following retail sales are exempt: tires sold as a part of a vehicle sale; tires sold through mail order; tires sold at wholesale or for resale; and tires that are not delivered in Illinois.

Purchasers such as government agencies, schools, and charitable organizations who are exempt from paying sales tax are **not** exempt from the Tire User Fee.

When is my return due?

You must file your return quarterly on or before

- April 30 for the first quarter (January-February-March),
- July 31 for the second quarter (April-May-June),
- October 31 for the third quarter (July-August-September), and
- January 31 of the following year for the fourth quarter (October-November-December).

Note: If the due date falls on a weekend or holiday, your payment is due the next business day.

What if I need help?

If you have questions or need help, visit our Web site at **www.ILtax.com**; call the Illinois Department of Revenue at **1 800 732-8866** or **217 782-3366**; or call our TDD - telecommunications number for the deaf at **1 800 544-5304**.

Step-by-Step Instructions

Step 1: Figure the net amount due

When filling in this form, please use whole dollar amounts by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Line 1 - Write the total number of tires you sold during the period for which you are filing.

Line 2 - Write the number of deductible tires you sold during the period for which you are filing. See the General Information section to determine which tire sales are not subject to the Tire User Fee.

Line 3 - Subtract Line 2 from Line 1. Write the result on Line 3.

Line 4 - Multiply Line 3 by \$2.50. Write the result on Line 4.

Line 5 - Multiply Line 3 by 10 cents (\$0.10). Write the result on Line 5.

Line 6 - If we have notified you that you have a prior overpayment and you wish to use it towards what you owe, write the amount you are using on Line 6.

Line 7 - Add Lines 5 and 6. Write the total on Line 7.

Line 8 - Subtract Line 7 from Line 4. Write the result on Line 8.

Step 2: Figure your penalty and interest

Lines 9 and 10 - You owe a **late filing penalty** if you do not file a processable return by the due date, a **late payment penalty** if you
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do not pay the amount you owe by the original due date of the return, a **bad check penalty** if your remittance is not honored by your financial institution, and a **cost of collection fee** if you do not pay the amount you owe within 30 days after you receive an assessment. We will bill you for any amounts owed. For more information, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, call 1 800 356-6302.

Line 11 - Add Lines 9 and 10. Write the total on Line 11.

Step 3: Figure your payment due

Line 12 - If you collected more tire fee than is due, write the excess amount you collected on Line 12.

Line 13 - Add Lines 8, 11, and 12. Write the total on Line 13.

Line 14 - If you have a credit memorandum and you wish to apply it against what you owe, write the amount you are applying on Line 14.

Line 15 - Subtract Line 14 from Line 13. Write the result on Line 15 and in the space provided at the bottom of the form. Please pay this amount.

Step 4: Sign below

An owner, officer, partner, or authorized agent of the business must sign the return.